



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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June 13, 1988

TO COUNTY ASSESSORS:

No. 88/43

ASSESSOR'S JUDGMENT OF VALUE,
NOTIFICATION AND STIPULATIONS FOR ASSESSMENT APPEALS
SENATE BILL 544 - 1987

Included in a Board-sponsored administrative "housekeeping bill," Senate Bill 544 (Chapter 498 of the Statutes of 1987), is a section that repeals Section 1603.1. This section allowed an application for reduction on the current roll or supplemental roll to be filed at any time, if the party affected and the assessor stipulated to the existence of an error in the assessment as a result of the exercise of the assessor's judgment as to value. Senate Bill 544 adds subdivision (c) to Section 1603 to provide that, when such a stipulation is made, the application may be filed within 12 months following the month in which the assessee is notified of the assessment. It is the Board's position that, consistent with Section 1605, receipt by the assessee of a tax bill based on said assessment shall suffice as such notice.

The result of these two changes is that now, even when there is a stipulation to a value judgment error, an application for equalization may not be filed more than 12 months after the month in which the assessee is notified of the assessment. Previously, the literal language of Section 1603.1 could have been interpreted to permit filing at any time without limit.

Enclosed is a copy of Senate Bill 544 for your information. If you have any question, please contact our Real Property Technical Services Unit at (916) 445-4982.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

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Enclosure